

## HALL COUNTY BOARD OF EQUALIZATION MEETING NOVEMBER 16, 2004

The Hall County Board of Equalization met November 16, 2004, by published call and from regular session.

10:10 a.m. Jeffries made a motion and Humiston seconded to go into a board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Robert Rye. .

HEARING OVER AND UNDERVALUED PROPERTY - County Assessor Jan Pelland was present and stated that this is a hearing on the notices of valuation changes. If properties are sold that were not on the tax roll they are put on or if there are corrections or errors notices are sent to the property owner on the changes. The property owners have a 30-day protest period and then the Board of Equalization can take action. The notices were sent out November 10<sup>th</sup> so they will have until December 10<sup>th</sup>. The majority of the corrections have been to correct land sizes or to add omitted properties. She provided the board members with a list of the notices that were sent out.

Pelland stated that Mike Feeken has been very diligent in doing the research when errors are found and makes the corrections for the tax year.

Jeffries made a motion and Eriksen seconded to accept and place on file the list of notices of valuation changes. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

Chairman Lancaster called for public participation.

H. Leroy & Lillian Sprague, Mr. Sprague stated that he owns a condo in the Brentwood area and he received a notice that his land was increased \$6,000.00. He is protesting this value because he feels that it is above the market value. He noted that one property in the area has been for sale and there have not been any offers. He is requesting that the land value be placed at the original value.

County Assessor Jan Pelland stated Mr. Stryker's property and the Helen Stryker property did not receive the land increase when the other properties did. The Assessor's Office revalued all of the land but these were missed.

Arnold questioned the properties that have been sold in the area and what they were sold for. The board will need to consider this information and make a decision. He has filed a protest.

Calvin and Vodis Dahlke, 333 East Third Street. Alda, Nebraska were present. They own 3 lots and there is a 16-foot easement for the alley. The land value was increased to \$17,000.00. The easement on the property was released by the City of Alda in 1969 so the value of this was added.

County Assessor Jan Pelland explained that the land value was raised to \$15,540.00 and Mr. Dahlke did protest his property this year but the adjustment was taken off of the structure.

Arnold explained that this was the first year that the land value was separated out. He asked Mr. Dahlke if the total value of the property is more than the market value? Mr. Dahlke stated that the total value was probably correct. Mr. Dahlke will file a protest on this valuation.

Mark and Tammi Garrels, 2015 North Sherman Boulevard stated that they received notice of the increase and questioned the land value. The board asked Mr. Garrels if the property could be sold for that amount. Mr. Garrels questioned if there was a limit on the value? Arnold explained that the market determines valuations. Lancaster stated that the board will look at similar properties and make sure that their property is valued correctly.

The protests forms will be processed and this will be on the agenda in December.

Lancaster stated that there was an article in the Omaha World Herald concerning the values on "mansion properties." The board of equalization has felt that there are issues in this community on higher value homes. She requested that Jan's office check on this issue and come back to the board.

Jan stated that at the state convention there was a session on mansion properties. They established certain criteria that the properties had to meet in order to be classified like this. Lancaster requested that Pelland check on these criteria and see if it could be applied to the properties in Hall County. Jeffries stated that he brought the article and he would also like to address this issue. Pelland stated that it would be necessary to address the age of the home and also the square feet. She stated that she will try to extract these home out and review them.

Jeffries made a motion and Rye seconded to go out of the Board of Equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

10:50 a.m. returned to regular session.

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Marla J. Conley Hall County Clerk